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PART III.

Legislative Measures and Rules thereunder.

Notification No. R. 6772—*Ex.* 66-20-7, *dated 6th December* 1920.

In supersession of Notification No. 10860—Ex. 78-18-6, dated 22nd February 1919, it is hereby notified for general information that with effect from 1st July 1921 the price at which Government sells opium to licensed vendors will be raised from Rs. 50 to Rs. 60. per seer of 80 tolas.

Notification G. 11314—*Legis.* 12-20-4, *dated 8th December* 1920.

Under Section 9 (1) of the Mysore Motor Vehicles Regulation, 1913, Government are pleased to publish for general information, the following draft rule proposed to be issued under the said section for further amending Rule 2 of the Mysore Motor Vehicles Rules, 1914.

2. The draft rule together with any suggestions that may be received will be taken into consideration on the 20th December 1920.

Draft Rules.

In exercise of the powers conferred by Section 9 of the Mysore Motar Vehicles Regulation, 1913, the Government of His Highness the Maharaja are pleased to direct that in Rule 2 of the Motor Vehicles Rules, 1914, issued with Government Notification No. J. 2016 —Legis. 17-13-5, dated the 19th January 1914, as amended by Notification No. G. 871—Legis. 11-10-29, dated 16th July 1918, the words "and motor scooters," be inserted after the words "Motor cycles".

Notification G. 11317—*Legis.* 20-20-2, *dated 8th December* 1920.

In exercise of the powers conferred by Section 11 of the Mysore Motor Vehicles Regulation, 1913, the Government of His Highness the Maharaja of Mysore are pleased to prohibit within *the whole of the Bangalore District*, the letting of plying for hire of any mortor vehicle except under a permit granted under the said section.

This notification modifies Government Notification No. J. 1680 Legis. 28-13-15, dated the 8th November 1916, *so far as the Bangalore District is concerned.*

Notification No. R. 6593—*I. T. S.* 20-24 *dated, 2nd December* 1920

In exercise of the powers vested in them, under Section 43 sub-section (1) of the Mysore Income Tax Regulation, 1920, the Government of His Highness the Maharaja are pleased to

make the following rules for the registration of firms under Section 2 (12-A) of the aforesaid Regulation :—

1. Any firm constituted under an instrument of partnership specifying the individual shares of the partners may, for the purposes of clause 12-A of Section 2 of the Mysore Income Tax Regulation, 1920 (hereinafter in these rules referred to as the Regulation), register with the Collector the particulars contained in the said instrument on application in this behalf made by the partners or by any of them in the manner hereinafter provided.

2 The application referred to in Rule 1 shall be made in Form 1 annexed to these rules and shall have attached to it a statement which shall be signed and verified by the partner or partners as the case may be and shall contain the following particulars :—

(*a*) Name and address of the Firm
(*b*) Nature and description of the trade or business
(*c*) The year in which the Firm was constituted
(*d*) Names of the partners with their addresses.
(*e*) Nature and extent of interest of each partner and the share of profits allotted to him
(*f*) The branches, if any, of the Firm and the place or places where they are situate,

3. The application shall be accompanied by the original instrument of partnership under which the Firm is constituted together with a copy thereof; provided that if the Collector is satisfied that for some sufficient reason the original instrument cannot conveniently be produced, he may accept a copy of it certified in writing by one of the partners to be a correct copy and in such a case the application shall be accompanied by a duplicate copy.

4. On the production of the original instrument of partnership or on the acceptance by the Collector of a certified copy thereof, the Collector shall, if he is satisfied that the particulars in the application are correct and complete enter in a register kept for the purpose the particulars of the application and shall endorse in writing at the foot of the instrument or copy as the case may be, the following certificate, *viz* :—

"This instrument of partnership (or this certified copy of an instrument of partnership) has this day been registered with me the Collector of Income Tax for.....in the District of under clause (12-A) of Section 2 of the Mysore Income Tax Regulation, 1920. This certificate or registration has effect from the.....day of.....19 .

(2) The certificate shall be signed and dated by the Collector who shall thereupon return to the applicant the instrument of partnership of the certified copy thereof, as the case may be and shall retain the copy or duplicate copy thereof.

5. If the Collector is not satisfied that the particulars in the application are correct and complete, he shall call upon the applicant by notice to appear on a date fixed and on the omission being rectified or supplied to the Collector's satisfaction shall proceed to register and certify the application as laid down in rule 4. In default of the appearance of the applicant or for other reasons the collector may without assigning reasons reject the application for registration and his order shall be final.

6. If an application under Rule 2 is made in any financial year not later than the last date fixed under Section 17 of the Regulation for the furnishing by the Firm of the return mentioned therein or than such later date as the Collector may fix for the making of the application the certificate of registration granted under Rule 4 shall have effect from the beginning of that year.

7. A certificate of registration granted under Rule 4 shall save as herein after provided in these rules have effect up to the end of the financial year in which it is granted but shall be renewed by the Collector from year to year on application made to him in that behalf on or before the date on which the return required by Section 17 of the Regulation is furnished and accompanied by a certificate signed by one of the partners of the Firm that the constitution of the Firm as specified in the instrument of partnership remains unaltered. Such renewals shall have effect from the beginning of the financial year in which it is made.

8. If at any time the Firm ceases to be constituted under the instrument of partnership registered with the Collector or any addition to or alteration of the instrument of partnership is made the certificate of registration of the Firm shall cease to have effect from the date of such cessation, addition or alteration; provided that if within one month from the date of such cessation, addition or alteration, notice thereof is given to the Collector accompanied by a fresh application under Rules 2 and 3, a certificate of registration granted on such application shall have effect from the said date.

FORM I.

Application for registration of a Firm under Section 2, Clause (12—A) of the Mysore Income Tax Regulation, VI of 1920. dated 1920-21.

To—The Collector of Income Tax.

I—We.....beg to apply for the registration of my—our Firm under Section 2, clause (12-A) of the Mysore Income Tax Regulation, 1920.

2. The original—A certified copy of the instrument of partnership under which the Firm is constituted specifying the individual shares of the partners together with a copy—duplicate copy thereof is enclosed.

No. R.—6596 *I. T.* 14-20-7, *dated 2nd December* 1920.

In exercise of the powers vested in them under Section 43, Sub-section (1) of the Mysore Income Tax Regulation, VI of 1920, the Government of His Highness the Maharaja are pleased to sanction the following rules in respect of the rates of percentage allowances for depreciation of buildings, machinery and plant under section 9 (2) (vi) of the Regulation.

(*a*)	Class of Plant.	Rate allowed Percentage on prime cost.
1.	Buildings.	
	1. First class substantial buildings of selected materials	$2\frac{1}{2}$
	2. Buildings of less substantial construction	5
	3. Purely temporary erections such as wooden structures	10
	(*a*) Double these rates may be allowed for buildings used in industries which cause special deterioration such as chemical works, soap and candle works, paper mills and tanneries.	
	(*b*)	
2.	Machinery and Plant	
	General rate	5
	Rates sanctioned for special industries :—	
	Flour Mills, Rice Mills, Bone Mills, Sugar works, Distilleries, Ice Factories, ærating Gas Factories, Match Factories	$6\frac{1}{4}$
	Paper mills and Engineering works, Iron and Brass foundries, Electrical Engineering works, Motor car repairing works Galvanising works, Patent Stone works, Oil extraction factories, Chemical works, Soap and Candle works, Lime works Saw mills, Dyeing and bleaching works, Furniture and plant in hotels and boarding houses, Cement works using rotary kilns.	$7\frac{1}{2}$
	Plant used in connection with brick manufature, tile making machinery, optical machinery, glass factories, surgical and dental instruments, Telephone companies	10
	Sewing machines for canvas or leather	$12\frac{1}{2}$
	Motor cars used solely for the purpose of business	15
	Motor tax is, motor lorries and motor buses	20
	(*b*) The special rates for electrical machinery given below may be adopted at firm's option, for that portion of their machinery.	
3.	Electrical Machinery—	
	(*a*) Batteries	15
	(*b*) Other electrical machinery, including electrical generators, motors, switchgear and instruments, transformers and other stationery plant and wiring and fittings of electric light and fan installations.	$7\frac{1}{2}$
	(*c*) Underground cables and wires	6
	(*d*) Overhead cables and wires	$2\frac{1}{2}$

By order,

G. ARAVAMUDUIENGAR,

Secretary to Government, Revenue Department.